



Department of the Treasury
Internal Revenue Service

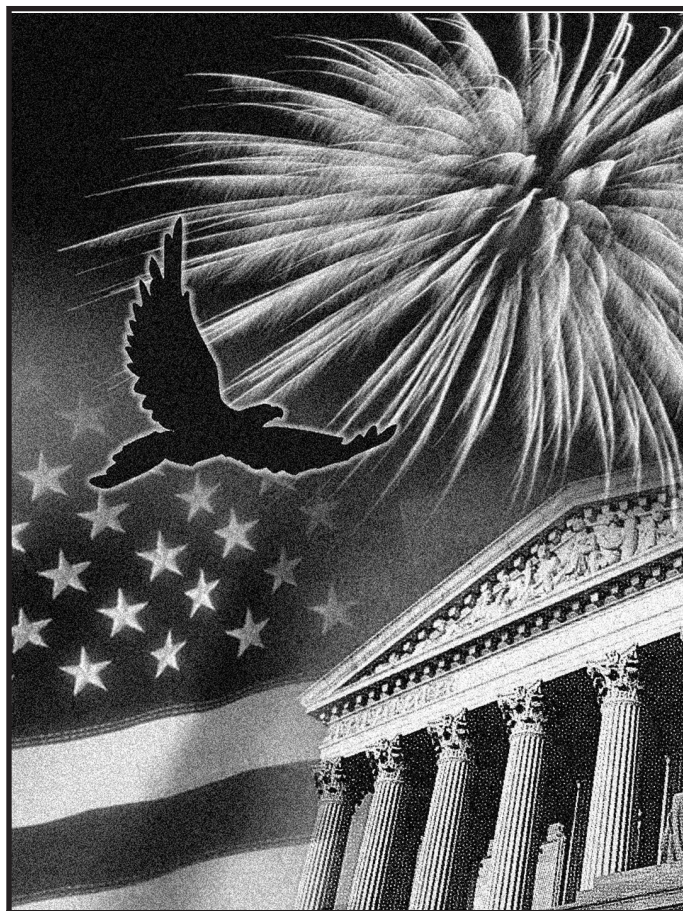
Publication 972

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Child Tax Credit

For use in preparing

2014 Returns



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Future Developments

For the latest information about developments related to Publication 972, such as legislation enacted after it was published, go to www.irs.gov/pub972.

Reminder

Photographs of missing children. The Internal Revenue Service is a proud partner with the National Center for Missing and Exploited Children. Photographs of missing children selected by the Center may appear in this publication on pages that would otherwise be blank. You can help bring these children home by looking at the photographs and calling 1-800-THE-LOST (1-800-843-5678) if you recognize a child.

Introduction

The purpose of this publication is:

1. To figure the child tax credit you claim on Form 1040, line 52; Form 1040A, line 35; or Form 1040NR, line 49; and
2. To figure the amount of earned income you enter on line 4a of Schedule 8812 (Form 1040A or 1040), Child Tax Credit.

This publication is intended primarily for individuals sent here by the instructions to Forms 1040, 1040A, or 1040NR, or Schedule 8812. Even if you were not sent here by the instructions to one of the forms or the schedule, you can still choose to use this publication to figure your credit. However, most individuals can use a simpler worksheet in their tax form instructions.

If you were sent here from your Form 1040, Form 1040A, or Form 1040NR instructions. Complete the [Child Tax Credit Worksheet](#), later in this publication.

If you were sent here from your Schedule 8812 instructions. Complete the [1040 and 1040NR Filers — Earned Income Worksheet](#), later in this publication.

If you have not read your Form 1040, Form 1040A, or Form 1040NR instructions. Read the explanation of who must use this publication next. If you find that you are not required to use this publication to figure your child tax credit, you can use the simpler worksheet in the Form 1040, Form 1040A, or Form 1040NR instructions to figure your credit.

Who must use this publication. If you answer “Yes” to either of the following questions, you must use this publication to figure your child tax credit.

1. Are you excluding income from Puerto Rico or filing any of the following forms?

- a. Form 2555 or 2555-EZ (relating to foreign earned income).
 - b. Form 4563 (exclusion of income for residents of American Samoa).
2. Are you claiming any of the following credits?
- a. Mortgage interest credit, Form 8396.
 - b. Adoption credit, Form 8839.
 - c. Residential energy efficient property credit, Form 5695, Part I.
 - d. District of Columbia first-time homebuyer credit, Form 8859.

Comments and suggestions. We welcome your comments about this publication and your suggestions for future editions.

You can send us comments from www.irs.gov/formspubs. Click on "More Information" and then on "Give us feedback."

Or you can write to:

Internal Revenue Service
Tax Forms and Publications
1111 Constitution Ave. NW, IR-6526
Washington, DC 20224

We respond to many letters by telephone. Therefore, it would be helpful if you would include your daytime phone number, including the area code, in your correspondence.

Although we cannot respond individually to each comment received, we do appreciate your feedback and will consider your comments as we revise our tax products.

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Tax questions. If you have a tax question, check the information available on IRS.gov or call 1-800-829-1040. We cannot answer tax questions sent to the above address.

Child Tax Credit

This credit is for people who have a [qualifying child](#) as defined later. It is in addition to the credit for child and dependent care expenses (on Form 1040, line 49; Form 1040A, line 31; or Form 1040NR, line 47) and the earned income credit (on Form 1040, line 66a; or Form 1040A, line 42a).

The maximum amount you can claim for the credit is \$1,000 for each qualifying child.

Qualifying Child

A qualifying child for purposes of the child tax credit is a child who:

1. Is your son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, half brother, half sister, or a descendant of any of them (for example, your grandchild, niece, or nephew),
2. Was under age 17 at the end of 2014,
3. Did not provide over half of his or her own support for 2014,
4. Lived with you for more than half of 2014 (see [Exceptions to time lived with you](#), later),
5. Is claimed as a dependent on your return,
6. Does not file a joint return for the year (or files it only to claim a refund of withheld income tax or estimated tax paid), and
7. Was a U.S. citizen, a U.S. national, or a U.S. resident alien. For more information, see Publication 519, U.S. Tax Guide for Aliens. If the child was adopted, see [Adopted child](#), later.

For each qualifying child, you must either check the box on Form 1040 or Form 1040A, line 6c, column (4); or Form 1040NR, line 7c, column (4).

Example. Your 10-year-old nephew lives in Mexico and qualifies as your dependent. Because he is not a U.S. citizen, U.S. national, or U.S. resident alien, he is not a qualifying child for the child tax credit.

Filers who have certain child dependents with an IRS Individual Taxpayer Identification Number (ITIN). If you are claiming a child tax credit or additional child tax credit for a child identified on your tax return with an ITIN, you must complete Part I of Schedule 8812 (Form 1040A or 1040).

Although a child may be your dependent, you may claim a child tax credit or additional child tax credit only for a dependent who is a citizen, national, or resident of the United States. To be treated as a resident of the United States, a child generally will need to meet the requirements of the substantial presence test. For more information about the substantial presence test, see Publication 519, U.S. Tax Guide for Aliens.

Adopted child. An adopted child is always treated as your own child. An adopted child includes a child lawfully placed with you for legal adoption.

If you are a U.S. citizen or U.S. national and your adopted child lived with you all year as a member of your household in 2014, that child meets condition (7) above to be a qualifying child for the child tax credit.

Exceptions to time lived with you. A child is considered to have lived with you for more than half of 2014 if the child was born or died in 2014 and your home was this child's home for more than half the time he or she was alive. Temporary absences by you or the child for special

circumstances, such as school, vacation, business, medical care, military service, or detention in a juvenile facility, count as time the child lived with you.

There are also exceptions for kidnapped children and children of divorced or separated parents. For details, see the instructions for line 6c in either the Form 1040 or Form 1040A instructions.

Qualifying child of more than one person. A special rule applies if your qualifying child is the qualifying child of more than one person. For details, see the instructions for line 6c in either the Form 1040 or Form 1040A instructions.

Limits on the Credit

You must reduce your child tax credit if either (1) or (2) applies.

1. The amount on Form 1040, line 47; Form 1040A, line 30; or Form 1040NR, line 45, is less than the credit. If this amount is zero, you cannot take this credit because there is no tax to reduce. But you may be able to take the additional child tax credit. See [Additional Child Tax Credit](#), later.
2. Your modified adjusted gross income (AGI) is more than the amount shown below for your filing status.
 - a. Married filing jointly – \$110,000.
 - b. Single, head of household, or qualifying widow(er) – \$75,000.
 - c. Married filing separately – \$55,000.

Modified AGI. For purposes of the child tax credit, your modified AGI is your AGI plus the following amounts that may apply to you.

- Any amount excluded from income because of the exclusion of income from Puerto Rico. On the dotted line next to Form 1040, line 38, enter the amount excluded and identify it as “EPRI.” Also attach a copy of any Form(s) 499R-2/W-2PR to your return.
- Any amount on line 45 or line 50 of Form 2555, Foreign Earned Income.
- Any amount on line 18 of Form 2555-EZ, Foreign Earned Income Exclusion.
- Any amount on line 15 of Form 4563, Exclusion of Income for Bona Fide Residents of American Samoa.

If you do not have any of the above, your modified AGI is the same as your AGI.

AGI. Your AGI is the amount on Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37.

Claiming the Credit

To claim the child tax credit, you must file Form 1040, Form 1040A, or Form 1040NR. You cannot claim the child tax credit on Form 1040EZ or Form 1040NR-EZ. You must provide the name and identification number (usually

a social security number) on your tax return for each qualifying child.

Earned Income

You will need to figure your earned income using one of the worksheets that appear later in this publication if you are completing the [Line 11 Worksheet](#), later, or Schedule 8812. Form 1040 or Form 1040NR filers, use the [1040 and 1040NR Filers — Earned Income Worksheet](#), later, to figure your earned income. Form 1040A filers, use the [1040A Filers — Earned Income Worksheet](#), later.

For this purpose, earned income includes only:

- Taxable earned income, and
- Nontaxable combat pay.

Additional Child Tax Credit

This credit is for certain individuals who get less than the full amount of the child tax credit. The additional child tax credit may give you a refund even if you do not owe any tax.

How to claim the additional child tax credit. To claim the additional child tax credit, follow the steps below.

1. Make sure you figured the amount, if any, of your child tax credit.
2. If you answered “Yes” on line 9 or line 10 of the Child Tax Credit Worksheet in the Form 1040, Form 1040A, or Form 1040NR instructions (or on line 13 of the Child Tax Credit Worksheet in this publication), use Parts II through IV of Schedule 8812 to see if you can take the additional child tax credit.
3. If you have an additional child tax credit on line 13 of Schedule 8812, carry it to Form 1040, line 67; Form 1040A, line 43; or Form 1040NR, line 64.

Paperwork Reduction Act Notice. We ask for the information on the worksheets in this publication to carry out the Internal Revenue laws of the United States. You are required to give us the information if requested. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form (or worksheet in this publication) that is subject to the Paperwork Reduction Act unless the form (or publication) displays a valid OMB control number. Books or records relating to a form, its instructions, or this publication must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The average time and expenses required to complete these worksheets will vary depending on individual circumstances. For the estimated averages, see the instructions for your income tax return.

Child Tax Credit Worksheet

Before you begin: ✓ Figure the amount of any credits you are claiming on Form 5695, Part II, line 30; Form 8910; Form 8936; or Schedule R.



• To be a qualifying child for the child tax credit, the child must be **under age 17** at the end of 2014 and meet the other requirements listed earlier under Qualifying Child.

• If you do not have a qualifying child, you cannot claim the child tax credit.

Part 1

1. Number of qualifying children: _____ × \$1,000. Enter the result.

1

2. Enter the amount from Form 1040, line 38;
Form 1040A, line 22; or Form 1040NR, line 37.

2

3. **1040 Filers.** Enter the total of any—
• Exclusion of income from Puerto Rico, and
• Amounts from Form 2555, lines 45 and 50;
Form 2555-EZ, line 18; and Form 4563, line 15.

1040A and 1040NR Filers. Enter -0-.

3

4. Add lines 2 and 3. Enter the total.

4

5. Enter the amount shown below for your filing status.

- Married filing jointly - \$110,000
- Single, head of household, or
qualifying widow(er) - \$75,000
- Married filing separately - \$55,000

5

6. Is the amount on line 4 more than the amount on line 5?

☐ **No.** Leave line 6 blank. Enter -0- on line 7.

☐ **Yes.** Subtract line 5 from line 4.

If the result is not a multiple of \$1,000,
increase it to the next multiple of \$1,000.
For example, increase \$425 to \$1,000,
increase \$1,025 to \$2,000, etc.

6

7. Multiply the amount on line 6 by 5% (.05). Enter the result.

7

8. Is the amount on line 1 more than the amount on line 7?

☐ **No.**

You cannot take the child tax credit on Form 1040, line 52; Form 1040A, line 35; or Form 1040NR, line 49. You also cannot take the additional child tax credit on Form 1040, line 67; Form 1040A, line 43; or Form 1040NR, line 64. Complete the rest of your Form 1040, Form 1040A, or Form 1040NR.

☐ **Yes.** Subtract line 7 from line 1. Enter the result.
Go to Part 2 on the next page.

8

Child Tax Credit Worksheet—Continued

Part 2

9. Enter the amount from Form 1040, line 47; Form 1040A, line 30; or Form 1040NR, line 45.

9

10. Add the following amounts from:

Form 1040 or Form 1040A or Form 1040NR

Line 48	Line 46	+	_____
Line 49	Line 31	Line 47	+	_____
Line 50	Line 33	+	_____
Line 51	Line 34	Line 48	+	_____
Form 5695 , line 30		+	_____
Form 8910 , line 15		+	_____
Form 8936 , line 23		+	_____
Schedule R , line 22		+	_____

Enter the total.

10

11. Are you claiming any of the following credits?

- Mortgage interest credit, Form 8396.
- Adoption credit, Form 8839.
- Residential energy efficient property credit, Form 5695, Part I.
- District of Columbia first-time homebuyer credit, Form 8859.

☐ **No.** Enter the amount from line 10.

☐ **Yes.** Complete the Line 11 Worksheet, later, to figure the amount to enter here.

11

12. Subtract line 11 from line 9. Enter the result.

12

13. Is the amount on line 8 of this worksheet more than the amount on line 12?

☐ **No.** Enter the amount from line 8.

☐ **Yes.** Enter the amount from line 12. See the **TIP** below.

This is your child tax credit.

13

Enter this amount on Form 1040, line 52; Form 1040A, line 35; or Form 1040NR, line 49.



You may be able to take the **additional child tax credit** on Form 1040, line 67; Form 1040A, line 43; or Form 1040NR, line 64, only if you answered "Yes" on line 13.

- First, complete your Form 1040 through line 66a (also complete line 71), Form 1040A through line 42a, or Form 1040NR through line 63 (also complete line 67).

- Then, use Parts II through IV of Schedule 8812 to figure any additional child tax credit.

Line 11 Worksheet

Before you begin:

- ✓ Complete the Earned Income Worksheet, later, that applies to you.
- ✓ **1040 filers.** Complete lines 58, 66a, and 71 of your return if they apply to you.
- ✓ **1040A filers.** Complete line 42a of your return if it applies to you. If you, or your spouse if filing jointly, had more than one employer for 2014 and total wages of over \$117,000, figure any excess social security and Tier 1 railroad retirement (RRTA) taxes withheld. See the instructions for Form 1040A, line 46.
- ✓ **1040NR filers.** Complete lines 56 and 67 of your return if they apply to you.



Use this worksheet only if you answered "Yes" on line 11 of the Child Tax Credit Worksheet earlier.

1. Enter the amount from line 8 of the Child Tax Credit Worksheet.

1

2. Enter your earned income from the Earned Income Worksheet that applies to you.

2

3. Is the amount on line 2 more than \$3,000?

☐ **No.** Leave line 3 blank, enter -0- on line 4, and go to line 5.

☐ **Yes.** Subtract \$3,000 from the amount on line 2. Enter the result.

3

4. Multiply the amount on line 3 by 15% (.15) and enter the result.

4

5. Is the amount on line 1 of the Child Tax Credit Worksheet \$3,000 or more?

☐ **No.**

• If line 4 above is zero, enter the amount from line 1 above on line 12 of this worksheet. Do not complete the rest of this worksheet. Instead, go back to the Child Tax Credit Worksheet and do the following. Enter the amount from line 10 on line 11, and complete lines 12 and 13.

• If line 4 above is more than zero, leave lines 6 through 9 blank, enter -0- on line 10, and go to line 11.

☐ **Yes.** If line 4 above is equal to or more than line 1 above, leave lines 6 through 9 blank, enter -0- on line 10, and go to line 11. Otherwise, see *1040 filers*, *1040A filers*, and *1040NR filers* at the end of this worksheet and then go to line 6.

6. If your employer withheld or you paid Additional Medicare Tax or Tier 1 RRTA taxes, use the Additional Medicare Tax and RRTA Tax Worksheet to figure the amount to enter; otherwise enter the total of the following amounts from Form(s) W-2:

- Social security tax withheld from box 4, and
- Medicare tax withheld from box 6.

6

If married filing jointly, include your spouse's amounts with yours when completing lines 6 and 7.

7. **1040 filers.** Enter the total of any—
 • Amounts from Form 1040, lines 27 and 58, and
 • Any taxes that you identified using code "UT" and entered on line 62.

7

1040A filers. Enter -0-.

1040NR filers. Enter the total of any—

- Amounts from Form 1040NR, lines 27 and 56, and
- Any taxes that you identified using code "UT" and entered on line 60.

8. Add lines 6 and 7. Enter the total.

8

Line 11 Worksheet—*Continued*

9. **1040 filers.** Enter the total of the amounts from Form 1040, lines 66a and 71.

1040A filers. Enter the total of any—

- Amount from Form 1040A, line 42a, and
- Excess social security and Tier 1 RRTA taxes withheld that you entered to the left of Form 1040A, line 46.

1040NR filers. Enter the amount from Form 1040NR, line 67.

9

10. Subtract line 9 from line 8. If the result is zero or less, enter -0-.

10

11. Enter the **larger** of line 4 or line 10.

11

12. Is the amount on line 11 of this worksheet more than the amount on line 1?

☐ **No.** Subtract line 11 from line 1. Enter the result.

☐ **Yes.** Enter -0-.

12

Next, figure the amount of any of the following credits that you are claiming.

- Mortgage interest credit, Form 8396.
- Adoption credit, Form 8839.
- Residential energy efficient property credit, Form 5695, Part I.
- District of Columbia first-time homebuyer credit, Form 8859.

Then, go to line 13.

13. Enter the total of the amounts from—

- Form 8396, line 9, and
- Form 8839, line 16, and
- Form 5695, line 15, and
- Form 8859, line 3.

13

14. Enter the amount from line 10 of the Child Tax Credit Worksheet.

14

15. Add lines 13 and 14. Enter the total.

15

*Enter this amount on
line 11 of the Child
Tax Credit Worksheet.*

1040 and 1040NR Filers — Earned Income Worksheet
(for line 2 of the Line 11 Worksheet or line 4a of Schedule
8812, Child Tax Credit)

Keep for Your Records



Before you begin:

- ✓ Use this worksheet only if you were sent here from the Line 11 Worksheet earlier in this publication or line 4a of Schedule 8812, Child Tax Credit.
- ✓ Disregard community property laws when figuring the amounts to enter on this worksheet.
- ✓ If married filing jointly, include your spouse's amounts with yours when completing this worksheet.

1.
 - a. Enter the amount from Form 1040, line 7, or Form 1040NR, line 8 **1a.** _____
 - b. Enter the amount of any nontaxable combat pay received. Also enter this amount on Schedule 8812, line 4b. This amount should be shown in Form(s) W-2, box 12, with code Q. **1b.** _____

Next, if you are filing Schedule C, C-EZ, F, or SE, or you received a Schedule K-1 (Form 1065 or Form 1065-B), go to line 2a. Otherwise, skip lines 2a through 2e and go to line 3.
2.
 - a. Enter any statutory employee income reported on line 1 of Schedule C or C-EZ **2a.** _____
 - b. Enter any net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1.* Reduce any Schedule K-1 amounts as described in the instructions for completing Schedule SE in the Partner's Instructions for Schedule K-1. **Do not** include on this line any statutory employee income or any other amounts exempt from self-employment tax. Options and commodities dealers must add any gain or subtract any loss (in the normal course of dealing in or trading section 1256 contracts) from section 1256 contracts or related property **2b.** _____
 - c. Enter any net farm profit or (loss) from Schedule F, line 34, and from farm partnerships, Schedule K-1 (Form 1065), box 14, code A.* Reduce any Schedule K-1 amounts as described in the instructions for completing Schedule SE in the Partner's Instructions for Schedule K-1. **Do not** include on this line any amounts exempt from self-employment tax **2c.** _____
 - d. If you used the farm optional method to figure net earnings from self-employment, enter the amount from Schedule SE, Section B, line 15. Otherwise, skip this line and enter on line 2e the amount from line 2c **2d.** _____
 - e. If line 2c is a profit, enter the **smaller** of line 2c or line 2d. If line 2c is a (loss), enter the (loss) from line 2c. **2e.** _____
3. Combine lines 1a, 1b, 2a, 2b, and 2e. If zero or less, **stop**. Do not complete the rest of this worksheet. Instead, enter -0- on line 2 of the Line 11 Worksheet or line 4a of Schedule 8812, whichever applies **3.** _____
4. Enter any amount included on line 1a that is:
 - a. A scholarship or fellowship grant not reported on Form W-2 **4a.** _____
 - b. For work done while an inmate in a penal institution (enter "PRI" and this amount on the dotted line next to line 7 of Form 1040 or line 8 of Form 1040NR) **4b.** _____
 - c. A pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan (enter "DFC" and this amount on the dotted line next to line 7 of Form 1040 or line 8 of Form 1040NR). This amount may be shown in box 11 of your Form W-2. If you received such an amount but box 11 is blank, contact your employer for the amount received as a pension or annuity **4c.** _____
 - d. A Medicaid waiver payment you exclude from income (see the instructions for Form 1040, line 21, and Pub. 525 for information about these payments) **4d.** _____
5.
 - a. Enter any amount included on line 3 that is also included on Form 2555, line 43, or Form 2555-EZ, line 18. **Do not** include any amount that is also included on line 4a, 4b, 4c, or 4d above **5a.** _____
 - b. Enter the portion, if any, of the amount from Form 2555, line 44 that you also included on Schedule E in partnership net income or (loss) or deducted on Form 1040, line 27, or Form 1040NR, line 27; Schedule C; Schedule C-EZ; or Schedule F. **5b.** _____
 - c. Subtract line 5b from line 5a **5c.** _____
6. Enter the amount from Form 1040, line 27, or Form 1040NR, line 27 **6.** _____
7. Add lines 4a through 4d, 5c, and 6 **7.** _____
8. Subtract line 7 from line 3 **8.** _____
 - If you were sent here from the Line 11 Worksheet, enter this amount on line 2 of that worksheet.
 - If you were sent here from Schedule 8812, enter this amount on line 4a of that form.

**If you have any Schedule K-1 amounts and you are not required to file Schedule SE, complete the appropriate line(s) of Schedule SE, Section A. Put your name and social security number on Schedule SE and attach it to your return.*

1040A Filers — Earned Income Worksheet (for line 2 of the Line 11 Worksheet)

Keep for Your Records



Before you begin:

- ✓ Use this worksheet only if you were sent here from the Line 11 Worksheet earlier in this publication.
- ✓ Disregard community property laws when figuring the amounts to enter on this worksheet.

1. a. Enter the amount from Form 1040A, line 7 **1a.** _____
b. Enter the amount of any nontaxable combat pay received. Also enter this amount on Schedule 8812, line 4b. This amount should be shown in Form(s) W-2, box 12, with code Q. **1b.** _____
c. Add lines 1a and 1b. **1c.** _____
2. Enter any amount included on line 1a that is:
a. A scholarship or fellowship grant not reported on Form W-2 **2a.** _____
b. For work done while an inmate in a penal institution (enter "PRI" and this amount next to line 7 of Form 1040A) **2b.** _____
c. A pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan (enter "DFC" and this amount next to line 7 of Form 1040A). This amount may be shown in box 11 of your Form W-2. If you received such an amount but box 11 is blank, contact your employer for the amount received as a pension or annuity **2c.** _____
3. Add lines 2a through 2c **3.** _____
4. Subtract line 3 from line 1c. Enter the result here and on line 2 of the Line 11 Worksheet **4.** _____

Additional Medicare Tax and RRTA Tax Worksheet (for line 6 of the Line 11 Worksheet)

Keep for Your Records



If your employer withheld or you paid Additional Medicare Tax or Tier 1 RRTA taxes, use this worksheet to figure the amount to enter on line 6 of the Line 11 Worksheet.

Social security tax, Medicare tax, and Additional Medicare Tax on wages.

1. Enter the social security tax withheld (Form(s) W-2, box 4) **1.** _____
2. Enter the Medicare tax withheld (Form(s) W-2, box 6). Box 6 includes any Additional Medicare Tax **2.** _____
3. Enter any amount from Form 8959, line 7 **3.** _____
4. Add lines 1, 2, and 3 **4.** _____
5. Enter the Additional Medicare Tax withheld (Form 8959, line 22) **5.** _____
6. Subtract line 5 from line 4 **6.** _____

Additional Medicare Tax on Self-Employment Income.

7. Enter one-half of the Additional Medicare Tax, if any, on self-employment income (one-half of Form 8959, line 13) **7.** _____

Tier 1 RRTA taxes as an employee of a railroad (enter amounts on lines 8, 9, 10, and 11) **or employee representative** (enter amounts on lines 12, 13, 14, and 15). Do not include amounts in Form W-2, box 14, that are identified as Additional Medicare Tax or Tier 2 tax. Do not include amounts shown on Form CT-2 on line 3 for Additional Medicare Tax or line 4 for Tier 2 tax.

8. Enter the Tier 1 tax (Form(s) W-2, box 14) **8.** _____
9. Enter the Medicare tax (Form(s) W-2, box 14) **9.** _____
10. Enter the Additional Medicare Tax, if any, on RRTA compensation as an employee (Form 8959, line 17). Do not use the same amount from Form 8959, line 17, for both this line and line 14 **10.** _____
11. Add lines 8, 9, and 10 **11.** _____
12. Enter one-half of Tier 1 tax (one-half of Form(s) CT-2, line 1, for all 4 quarters of 2014) **12.** _____
13. Enter one-half of Tier 1 Medicare tax (one-half of Form(s) CT-2, line 2, for all 4 quarters of 2014) **13.** _____
14. Enter one-half of the Additional Medicare Tax, if any, on RRTA compensation as an employee representative (one-half of Form 8959, line 17). Do not use the same amount from Form 8959, line 17, for both this line and line 10 **14.** _____
15. Add lines 12, 13, and 14 **15.** _____

Line 6 amount

16. Add lines 6, 7, 11, and 15. Enter here and on line 6 of the Line 11 Worksheet. **16.** _____

If you have suggestions for making these worksheets simpler, we would be happy to hear from you. See [Comments and suggestions](#), earlier.

How To Get Tax Help

Do you need help with a tax issue or preparing your tax return, or do you need a free publication or form?

Preparing and filing your tax return. Find free options to prepare and file your return on IRS.gov or in your local community if you qualify.

- Go to IRS.gov and click on the Filing tab to see your options.
- Enter “Free File” in the search box to use brand name software to prepare and *e-file* your federal tax return for free.
- Enter “VITA” in the search box, download the free IRS2Go app, or call 1-800-906-9887 to find the nearest Volunteer Income Tax Assistance or Tax Counseling for the Elderly (TCE) location for free tax preparation.
- Enter “TCE” in the search box, download the free IRS2Go app, or call 1-888-227-7669 to find the nearest Tax Counseling for the Elderly location for free tax preparation.

The Volunteer Income Tax Assistance (VITA) program offers free tax help to people who generally make \$53,000 or less, persons with disabilities, the elderly, and limited-English-speaking taxpayers who need help preparing their own tax returns. The Tax Counseling for the Elderly (TCE) program offers free tax help for all taxpayers, particularly those who are 60 years of age and older. TCE volunteers specialize in answering questions about pensions and retirement-related issues unique to seniors.

Getting answers to your tax law questions. IRS.gov and IRS2Go are ready when you are—24 hours a day, 7 days a week.

- Enter “ITA” in the search box on IRS.gov for the Interactive Tax Assistant, a tool that will ask you questions on a number of tax law topics and provide answers. You can print the entire interview and the final response.
- Enter “Tax Map” or “Tax Trails” in the search box for detailed information by tax topic.
- Enter “Pub 17” in the search box to get Pub. 17, Your Federal Income Tax for Individuals, which features details on tax-saving opportunities, 2014 tax changes, and thousands of interactive links to help you find answers to your questions.
- Call TeleTax at 1-800-829-4477 for recorded information on a variety of tax topics.
- Access tax law information in your electronic filing software.

- Go to IRS.gov and click on the Help & Resources tab for more information.

Tax forms and publications. You can download or print all of the forms and publications you may need on www.irs.gov/formspubs. Otherwise, you can:

- Go to www.irs.gov/orderforms to place an order and have forms mailed to you, or
- Call 1-800-829-3676 to order current-year forms, instructions, publications, and prior-year forms and instructions (limited to 5 years).

You should receive your order within 10 business days.

Where to file your tax return.

- There are many ways to file your return electronically. It’s safe, quick and easy. See *Preparing and filing your tax return*, earlier, for more information.
- See your tax return instructions to determine where to mail your completed paper tax return.

Getting a transcript or copy of a return.

- Go to IRS.gov and click on “Get Transcript of Your Tax Records” under “Tools.”
- Download the free IRS2Go app to your smart phone and use it to order transcripts of your tax returns or tax account.
- Call the transcript toll-free line at 1-800-908-9946.
- Mail Form 4506-T or Form 4506T-EZ (both available on IRS.gov).

Using online tools to help prepare your return. Go to IRS.gov and click on the Tools bar to use these and other self-service options.

- The [Earned Income Tax Credit Assistant](#) determines if you are eligible for the EIC.
- The [First Time Homebuyer Credit Account Look-up](#) tool provides information on your repayments and account balance.
- The [Alternative Minimum Tax \(AMT\) Assistant](#) determines whether you may be subject to AMT.
- The [Online EIN Application](#) helps you get an Employer Identification Number.
- The [IRS Withholding Calculator](#) estimates the amount you should have withheld from your paycheck for federal income tax purposes.
- The [Electronic Filing PIN Request](#) helps to verify your identity when you do not have your prior year AGI or prior year self-selected PIN available.

Understanding identity theft issues.

- Go to www.irs.gov/uac/Identity-Protection for information and videos.
- If your SSN has been lost or stolen or you suspect you are a victim of tax-related identity theft, visit

www.irs.gov/identitytheft to learn what steps you should take.

Checking on the status of a refund.

- Go to www.irs.gov/refunds.
- Download the free IRS2Go app to your smart phone and use it to check your refund status.
- Call the automated refund hotline at 1-800-829-1954.

Making a tax payment. You can make electronic payments online, by phone, or from a mobile device. Paying electronically is safe and secure. The IRS uses the latest encryption technology and does not store banking information. It's easy and secure and much quicker than mailing in a check or money order. Go to IRS.gov and click on the Payments tab or the "Pay Your Tax Bill" icon to make a payment using the following options.

- [Direct Pay](#) (only if you are an individual who has a checking or savings account).
- Debit or credit card.
- Electronic Federal Tax Payment System.
- Check or money order.

What if I can't pay now? Click on the Payments tab or the "Pay Your Tax Bill" icon on IRS.gov to find more information about these additional options.

- An [online payment agreement](#) determines if you are eligible to apply for an installment agreement if you cannot pay your taxes in full today. With the needed information, you can complete the application in about 30 minutes, and get immediate approval.
- An offer in compromise allows you to settle your tax debt for less than the full amount you owe. Use the [Offer in Compromise Pre-Qualifier](#) to confirm your eligibility.

Checking the status of an amended return. Go to IRS.gov and click on the Tools tab and then [Where's My Amended Return?](#)

Understanding an IRS notice or letter. Enter "Understanding your notice" in the search box on IRS.gov to find additional information about your IRS notice or letter.

Visiting the IRS. Locate the nearest Taxpayer Assistance Center using the Office Locator tool on IRS.gov. Enter "office locator" in the search box. Or choose the "Contact Us" option on the IRS2Go app and search Local Offices. Before you visit, use the Locator tool to check hours and services available.

Watching IRS videos. The IRS Video portal IRSVideos.gov contains video and audio presentations on topics of interest to individuals, small businesses, and tax professionals. You'll find video clips of tax topics, archived versions of live panel discussions and Webinars, and audio archives of tax practitioner phone forums.

Getting tax information in other languages. For taxpayers whose native language is not English, we have the following resources available.

1. Taxpayers can find information on IRS.gov in the following languages.
 - a. [Spanish](#).
 - b. [Chinese](#).
 - c. [Vietnamese](#).
 - d. [Korean](#).
 - e. [Russian](#).
2. The IRS Taxpayer Assistance Centers provide over-the-phone interpreter service in over 170 languages, and the service is available free to taxpayers.

The Taxpayer Advocate Service Is Here To Help You

What is the Taxpayer Advocate Service?

The Taxpayer Advocate Service (TAS) is an **independent** organization within the Internal Revenue Service that helps taxpayers and protects taxpayer rights. Our job is to ensure that every taxpayer is treated fairly and that you know and understand your rights under the [Taxpayer Bill of Rights](#).

What Can the Taxpayer Advocate Service Do For You?

We can help you resolve problems that you can't resolve with the IRS. And our service is free. If you qualify for our assistance, you will be assigned to one advocate who will work with you throughout the process and will do everything possible to resolve your issue. TAS can help you if:

- Your problem is causing financial difficulty for you, your family, or your business,
- You face (or your business is facing) an immediate threat of adverse action, or
- You've tried repeatedly to contact the IRS but no one has responded, or the IRS hasn't responded by the date promised.

How Can You Reach Us?

We have offices [in every state, the District of Columbia, and Puerto Rico](#). Your local advocate's number is in your local directory and at taxpayeradvocate.irs.gov. You can also call us at 1-877-777-4778.

How Can You Learn About Your Taxpayer Rights?

The Taxpayer Bill of Rights describes ten basic rights that all taxpayers have when dealing with the IRS. Our Tax

Toolkit at taxpayeradvocate.irs.gov can help you understand [what these rights mean to you](#) and how they apply. These are **your** rights. Know them. Use them.

How Else Does the Taxpayer Advocate Service Help Taxpayers?

TAS works to resolve large-scale problems that affect many taxpayers. If you know of one of these broad issues, please report it to us at irs.gov/sams.

Low Income Taxpayer Clinics

Low Income Taxpayer Clinics (LITCs) serve individuals whose income is below a certain level and need to resolve tax problems such as audits, appeals, and tax collection disputes. Some clinics can provide information about taxpayer rights and responsibilities in different languages for individuals who speak English as a second language. To find a clinic near you, visit irs.gov/litc or see IRS Publication 4134, [Low Income Taxpayer Clinic List](#).

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To help us develop a more useful index, please let us know if you have ideas for index entries. See “Comments and Suggestions” in the “Introduction” for the ways you can reach us.

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